

## 2023 Kansas Statutes

**79-32,278. Definitions.** As used in this act:

(a) "Paid tax return preparer" means any person who prepares or substantially prepares for compensation, or who employs one or more persons who prepare or substantially prepare for compensation, any income tax return or claim for refund, required to be filed pursuant to K.S.A. 79-3201 et seq., and amendments thereto.

"Paid tax return preparer" does not include the following:

(1) An individual licensed as a certified public accountant in this state under K.S.A. 1-302b or 1-322, and amendments thereto;

(2) an individual licensed as a certified public accountant in another licensing jurisdiction and practicing in this state under K.S.A. 1-302b or 1-322, and amendments thereto; or

(3) an individual employed by a firm licensed in this state under K.S.A. 1-308, and amendments thereto, and preparing a return under the supervision of an individual described in paragraph (1) or (2).

(b) "Secretary" means secretary of the Kansas department of revenue.

**History:** L. 2021, ch. 101, § 2; May 27.